APPENDIX 7.

[See Chap. 7, Art. 116.]

†*Rules for the payment of compensation for land taken up under the Land Acquisition Act, I of 1894 (Finance Department Resolution No. 2209-A., dated 10th May 1895—As modified by Finance Department No. 3469-A., dated 12th August 1896, No. 4166-A., dated 21st September 1897, No. 1605-A., dated 3rd April 1900 and No. 289-A., dated 19th March 1914).*

Land Acquisition Officers.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

Procedure of Special Officers appointed under the Act.

*2. Officers who are specially employed for this work being invested with the power of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for the works outlay of Public Works officers, the expenditure being accounted for under the rules in the Public Works Account Code. The following procedure shall be observed by such officers.

3. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form AA giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in Form AA.

4. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any change in the apportionment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

*6. In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded

† In these rules, the term Public Works includes Railways and Military Works unless there be something repugnant in the subject or context.

to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (marked E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be charged off as Public Works expenditure, and when the persons interested under the award ultimately claim payment the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

NOTE 1.—In the Punjab in the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date the compensation awarded them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payments by money order :—

(i) No sums exceeding R50 in each separate case may be paid by money order.

(ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.

(iii) In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry "Received the sum specified above on ; " sufficient space being left below the manuscript entry thus made for the signature or thumb-impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee it should be attached to the usual receipt in Form C in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Account Department will accept such voucher with the money order acknowledgment as a valid receipt for the full amount entered therein.

(iv) For the words "paid in my presence $\frac{\text{by cash}}{\text{by cheque}}$" in Form C, the words "paid by money order" shall be substituted.

The Accountant General will accept, in the case of compensation paid by money order, a receipt for the amount entered in the award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

NOTE 2.—In Bombay also orders of a kind somewhat similar to those in the Punjab have been issued by the local Government with the approval of the Government of India.

NOTE 3.—The Government of India have sanctioned the introduction in the Madras Presidency also of the practice of remitting by money order amounts of less than R50 awarded as compensation in land acquisition cases.

7. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

*8. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the accounts of the month in which the payments are made. The amounts deposited in the Court will be charged off as expenditure in the Public Works Accounts of the Collector and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Civil Court Deposits.

9. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be

No. 238.

Page 137, Appendix 7, Rule 10, Lines 3 and 4 together with rules (1) to (5)—

Delete the words beginning with "The use of cheques should be safeguarded by a strict observance of the following rules :—".....

to end of clause (5).

[C. A. C., Vol. I, 8th Edn., No. 238, dated 1st April 1923.]

No. 53.

Appendix 7—

Add as Note 4 under Rule 6 :—

NOTE 4.—The restrictions on the spending powers of local Governments contained in the orders in previous notes do not apply to the local Government of a Governor's province so far as provincial expenditure is concerned.

(*C. A. C., I., 8th Edition, Reforms List, No. 53—1-1-21.*)

made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

10. A local Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury. The use of cheques should be safeguarded by a strict observance of the following rules :—

(1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.

(2) The serial number of the cheque-book and the number of cheques it contains should be reported to the Treasury Officer before the book is brought into use.

(3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.

(4) The cheques should be filled up by the Land Acquisition Officer, with his own hand, in words as well as figures, and cheques should be enfaced "under R ."

(5) A periodical examination of pass-books from the treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

Payments under the Act after the Special Officer is relieved of his Special Duties.

11. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 8 and 9 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition.

*12. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General concerned in the manner prescribed in paragraphs 3 and 4. Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in paragraph 5, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 3. The procedure laid down in paragraph 6 should also be observed by such Collector or Civil Officer.

*13. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 7. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General. For payments into Civil Courts the procedure laid down in paragraphs 8 and 9 should be observed.

14. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Treasury to the payee, altering the words "Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$" to "Pay;" or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the

payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Audit by Account Officers.

15. Whether the payment is made by a special officer or by the Collector (or other Civil officer) the audit of the Accountant General shall consist in seeing that every payment is supported by a receipt in Form C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Accountant General will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

*16. The Accountant General will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court on deposit and reports of possession have been received, he will forward a copy of the completed statements in Forms A, AA, and B to the Chief Revenue Authority. This will complete the audit of the Accountant General; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Accountant General.

*17. When the land is acquired for, and the cost is debitable to, the Military Works Services, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Accountant General.

*18. When the land is acquired for, and the cost is debitable to, any other Department than the Public Works Department or the Military Works Services, the procedure will also be the same, the Account Officer who will audit the payments being substituted for the Accountant General.

Procedure when no money compensation is paid.

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be charged against advances of funds (paragraph 21) made by that body.

Investment of compensation money deposited in Court.

20. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Civil Accountant General concerned, and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Accountant General will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Audit, Adjustment and Recovery of payments on behalf of bodies financially independent of Government.

21. In any case in which land is acquired for a Municipality or other body financially independent of Government, the local Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government.

No. 239.

Page 138, Appendix 7, Rule 16. Insert the following at the end of this Rule :—

" See also Articles 586 to 588 of the Audit Code."

Rule 17. Delete this Rule.

Rule 18. Delete the words " or the Military Works Services " *in line 2.*

[C. A. C., Vol. I, 8th Edn., No. 239, dated 1st April 1923.]

No. 94.

Page 138, Appendix 7, Clause 20—

For the words "the Civil Accountant General and the Accountant General in lines 3 and 5 of the clause, *substitute the words* "The Deputy troller of the Currency."

(C. A. C., Vol. I, 8th Edn., No. 94, dated 1st January 1922.)

If the local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Civil Accountant General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance† on such dates and in such instalments as the local Government may direct, further payment of Government being required as soon as the Accountant General reports that the payments made exceed the amount received in advance. The Accountant General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received for the Municipality or other body.

† These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits—"Deposits for work done for Public bodies or individuals," while any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once, in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from date of the award will be paid into a Civil Court by the officer in accordance with Rule 8.

No. and date of Statement———————

Date of Award———————

Name of work for which land has been acquired———————.

No. and date of declaration in———————*Gazette, viz.*, No.———, dated———, page———.

Statement showing compensation awarded by———————*under Section*———*Act I of 1894 to all the persons interested in the plot of land situated in the village of*———*in estate,*———, *No.*———*on the Revenue Roll of the District of*———, *Pergunnah*———.

1	2	3	4	5	6	7	8	9†		10†	
Serial number.	Names of persons to whom payment is due under the award.	Area of land.	Abatement of land Revenue.	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement AA.	Remarks.	Number and date of Voucher.		Date on which possession of the land was handed over to the Departmental Authorities for whom it is acquired.	
								No.	Date.	Date.	Reference to the report stating the date.
			R a. p.	*R a. p.*	*R a. p.*						

† To be filled up in the Accountant General's Office.

Note 1.—Each award statement should be confined to the lands to be taken under one declaration—*i.e.*, the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

Note 2.—Regarding column 7, see Note to Statement AA.

AA.

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No. ——— *dated* ———.

Name of work for which land has been acquired ———.

No. and date of declaration in ——— *Gazette, viz.*, No. ———, dated ———, page ———.

1	2	3			
		Particulars of Amount entered in column 6 of the Award Statement.			
		a	b	c	d
Serial No. in the Statement of Award under section 11 of the Act.	Name of person to whom payment is made under the award.	Amount accepted without protest.	Amount accepted under protest.	Amount refused and the Court in which it is deposited.	Amount undisbursed owing to non-attendance, and the treasury in which it is deposited.
		R a. p.	*R a. p.*	*R a. p.*	*R a. p.*

NOTE.—In noting these particulars in the Award Statement it may be sufficient to enter the letter a, b, c, or d, as the case may be, in column 7 of the Statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c or d in this statement.

B.

No. and Date of Statement.

Name of work for which land has been acquired.

No. and date of declaration in *Gazette, viz.*, No. , dated , page .

Statement showing the amount of compensation awarded by the Court of , under Section 26 of Act I of 1894.

1	2	3	4	5	6	7	8
Serial No. in the Statement of Award under Section 11 of the Act.	Names of persons to whom payment is due under the award.	Amount originally awarded.	Amount paid by Collector under the original award.	Total amount awarded by the Court.	Further payments due.	Remarks.	No. and date of voucher.
		R a. p.	*R a. p.*	*R a. p.*	*R a. p.*		

C.

No. of Vouchers ——, Dated ——, 19 .

Name of work for which the land has been acquired ——.

No. and date of declaration in ——*Gazette, viz.*, No. ——, dated ——.

Serial No. —— in Award Statement No. ——, dated ——.

Name of payee ——.

I ——, of ——, District ——, Station ——,

pergunnah ——, zillah ——,

do hereby acknowledge to have received Rupees* —— (In words —— annas —— pies ——) in cash / by cheque on account of cost of land taken up by Government, village ——, Paid in my presence by ——,

as detailed on reverse.

Signature of Payee ——,

Locality ——, the sum of ——, pergunnah ——, resident of ——.

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

* In figures.

C.

No. of Vouchers ——, Dated ——, 19 .

Name of work for which the land has been acquired ——.

No. and date of declaration in ——*Gazette, viz.*, No. ——, dated ——.

Serial No. —— in Award Statement No. ——, dated ——.

Name of payee ——.

I ——, of ——, District ——, Station ——,

pergunnah ——, zillah ——,

do hereby acknowledge to have received Rupees* —— (In words —— annas —— pies ——) in cash / by cheque on account of cost of land taken up by Government, village ——, Paid in my presence by ——,

as detailed on reverse.

Signature of Payee ——,

Locality ——, the sum of ——, pergunnah ——, resident of ——.

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

* In figures.

(Reverse of Statement C.)

DETAILS OF LAND, ETC., AND THEIR VALUES.

*Mouza*_____, *Pergunnah*_____, *Zillah*_____.

*Land*_____, *Bigha*_____, *Cotta*_____, *Chuttack*.

*Value*_____ *Rupees*_____ *Annas*_____ *Pies*.

DETAILS OF LAND, ETC., AND THEIR VALUES.

*Mouza*_____, *Pergunnah*_____, *Zillah*_____.

*Land*_____, *Bigha*_____, *Cotta*_____, *Chuttack*.

*Value*_____ *Rupees*_____ *Annas*_____ *Pies*.

CC.

Consolidated voucher for payment made during ———— *19* , *in accordance with Award Statement No.* ————,
dated ————, *on account of land acquired for* ———— *in the district of* ————,
Tehsil ————, *Mouza* ————.

1	2	3	4			5
Serial No. in Award Statement.	Name of payee.	Area of land.	Amount paid.			Signature of the payee and date of payment.
			R	*a.*	*p.*	
	TOTAL					

Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ to the above persons the total sum of rupees† ———— annas† ———— pies† ———— only.

† In words.

Dated the ———— *19* .

Signature of Officer.

D.

Name of work for which land has been acquired_____

To the Judge of the Court at _____.

The sum of R_____ *on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	R p.	
	TOTAL .			

Date on the Treasury. Paid by cheque No. _____

Land Acquisition Officer.

Dated _____ *19* .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D.

Name of work for which land has been acquired_____

To the Judge of the Court at _____.

The sum of R_____ *on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	R p.	
	TOTAL .			

Date on the Treasury. Paid by cheque No. _____

Land Acquisition Officer.

Dated _____ *19* .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D.

Name of work for which land has been acquired_____

To the Judge of the Court at _____.

The sum of R_____ *on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	R a. p.	
	TOTAL .			

Date on the Treasury. Paid by cheque No. _____

Land Acquisition Officer.

Dated _____ *19* .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

E.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED———

To the Officer in charge of ———— *Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of R ——— on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.			Remarks.
		Acres.	R	a.	p.	
	Paid by cheque No. dated on the Treasury.					
	TOTAL					

Dated 19 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

E.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED———

To the Officer in charge of ———— *Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of R ——— on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.			Remarks.
		Acres.	R	a.	p.	
	Paid by cheque No. dated on the Treasury.					
	TOTAL					

Dated 19 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.